



**APPLICATION FOR PROPERTY TAX EXEMPTION
IDAHO CODE 63-602W
EXEMPTION FOR SITE IMPROVEMENTS ASSOCIATED WITH LAND
DUE APRIL 15TH**

A description of the property for which this application is being made must be submitted. This description must contain parcel numbers, site addresses (if assigned), lot/block numbers, and current asking prices. Multiple parcels may be included in one application, provided the parcels are under the same ownership. Only one subdivision allowed per application. Please use the attached page to submit parcel list.

Legal Owner(s) of record: _____

Mailing Address: _____ City, State: _____

Zip Code: _____ Email: _____ Phone: _____

APPLICATION MUST BE FILED BY APRIL 15TH

Instrument (Recorded) Number: _____

1. Subdivision name: _____
2. Date Plat was recorded: _____
3. Acquisition date of development land: _____
4. Purchase price of development land: _____
5. List all the legal owner(s) of the subject property when the plat was recorded: _____

6. Do all of the above listed owners still own the subject property? If no, please explain.

ON-SITE IMPROVEMENTS

Are the following improvements (infrastructure) in place as of January 1st? Please indicate below

On-site Electricity		Road Construction	
On-site Water/Sewer		Sidewalks/Concrete	
Other On-site Utilities		Total off-site costs	

LOSS OF EXEMPTION FOR SITE IMPROVEMENTS

The exemption for site improvements provided in Section 63-602W (4), Idaho Code, shall be lost when construction of any buildings or structural components of buildings is begun or when title to the land is conveyed from the developer at any time following the installation of the site improvements.

- A. Conveyance: Any change in ownership conveying title to land by deed or court shall be considered a conveyance and result in loss of exemption.
- B. Timing: Site improvements losing this exemption shall be subject to assessment and taxation in accordance with the change of status provisions of section 63-602Y, Idaho Code.

CERTIFICATION BY PROPERTY OWNER

Under penalty of perjury, I declare to Cassia County Assessor that the information provided here is true and correct.

Signature: _____ Title: _____ Date: _____



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COUNTY USE ONLY

SITE IMPROVEMENT EXEMPTION ELIGIBILITY DETERMINATION

To be eligible for a SITE IMPROVEMENT EXEMPTION, Idaho Code 63-602W, the land developer must provide sufficient proof that:

1. Does the original developer hold the land on which the site improvements have been made? ☐ Yes ☐ No
2. The developer made or caused to be made the site improvements to the land? ☐ Yes ☐ No
3. The real property is held by the land developer for sale or consumption in the course of their business? ☐ Yes ☐ No
4. The developer is the owner or is in possession of the land under contract of sale? ☐ Yes ☐ No

Apply to Tax year: _____

Approved: _____

Denied: _____

Total Market Value: _____

Total Value Not Qualified: _____

Total Exempted Value: _____

Total Net Taxable Value: _____

Chairman: _____

Date: _____

Commissioner: _____

Date: _____

Commissioner: _____

Date: _____

Attest: _____

Date: _____



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FOR OFFICE USE ONLY

Date: _____

By: _____

1. Approved ☐ 2. Rejected ☐ 3. Additional Info Required

Subdivision: _____

Please list all parcels under land developer's ownership. Do not include parcels with a building or structural components of a building.

Parcel Number	Site Address	Lot	Block	Asking Price